

Exemption Information

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Property Tax Exemption Programs

A property tax exemption is a reduction in an approved applicant's real or motor vehicle property assessment that is administered by the Assessor of the town in which the applicant resides. Residency and property ownership must be established on or before the October 1 assessment date. Except where noted, proof of exemption eligibility must also be provided on or before the assessment date.

The monetary benefits realized by applicants approved for exemptions are dependent upon the local mill rate. (For example, a \$3,000 property tax assessment exemption in a town having a mill rate of 29.65 equates to a monetary savings of \$88.95)

Tax Exemption for Blind Persons

State law provides a \$3,000 property tax assessment exemption for property owners who are blind. In order to receive this exemption: (1) an applicant must meet the definition of blindness set forth in CT General Statute Sec. 12-92. (2) He/she must provide proof of such blindness to the Assessor, (i.e. certification by a qualified medical doctor). Once proof has been provided no other action by the applicant is required.

Tax Exemption for Veterans

Honorably discharged veterans who served in wartime are eligible for the Town funded veterans' exemption of \$1,500 to be applied toward their real estate or motor vehicle tax assessments. (1) Proof of military service (DD214 discharge papers) must be on file with the Glastonbury Town Clerk. (2) One time filing. (Note: Must be filed prior to October 1st Grand List date to get exemption on that list.)

Disabled Veterans may receive a town funded assessment exemption of \$2,250 to \$15,000 based on their disability. Disabled veterans must annually submit Department of Veterans Affairs form #20-6566 to the Assessor's office. Proof of military service (DD214 discharge papers) also must be filed with the Town Clerk.

Additional Veterans' Exemption Program (Income eligible) - Low income disabled and wartime veterans may receive additional exemption benefits of \$11,500 to \$29,500. He/She must file an application with the Social Services Department between February 1st and October 1st. Proof of income received in the previous calendar year must be provided. Following approval of the initial application by the Assessor the applicant must file biennially. In the period between filings, applicants must notify the Assessor of any significant change in their income.

See [Social Services](#) for further information on the following programs.

State Tax Credit Program for Elderly and/or Disabled Homeowners

Under this program, a tax credit may be applied to the tax bill for the property in which the applicant resides. The amount of credit is up to \$1,250 for married couples

and \$1,000 for unmarried persons. Credits are based on a graduated income scale. In order to receive this benefit:

1. An applicant or their spouse must be 65 or older by the end of the previous calendar year; or be 100% disabled (per Social Security); or be 50 or older and be a surviving spouse of a recipient.
2. Must reside as the owner (or have life use of property) as of October 1st of the year before applying.
3. Income requirements are updated annually.
4. He/she must file an application with the Social Services Department between February 1st and May 15th. Proof of income received in the previous calendar year must be provided. Following approval of the initial application by the Assessor, the applicant must refile biennially. In the period between filings, applicants must notify the Assessor of any significant change in their income.
5. For the 2009 Grand List/2010 Calendar Year, the income for a single applicant must not exceed \$32,300. Income for a married couple must not exceed \$39,500. Income is based on 2009 calendar year from ALL sources including Social Security. If married, income is total for husband and wife.
6. Proof of ALL income must be filed with application.

Renter Rebate Program

State law provides a program for renters who are elderly or disabled, and whose annual incomes do not exceed certain limits. Under this program, a check is directly remitted to an approved applicant by the State. These checks represent partial refunds of rental and utility payments. Persons renting an apartment, room, cooperative housing or leasing a mobile home space may be eligible. Renter Rebates can be up to \$900 for married couples and \$700 for unmarried applicants. In order to receive a Renter Rebate:

1. An applicant or the spouse must be 65 or older by the end of the previous calendar year; or be 100% disabled (per Social Security); or be 50 or older and a surviving spouse of a recipient.
2. Must have lived in Connecticut for one year.
3. Thirty-five percent of applicant's annual rent and utility expenditures must exceed 5% of applicant's annual gross income.
4. Must file an application annually with the Social Services Department between May 15 and September 15.
5. Proof of income received and rent and utility payments made in the previous calendar year must be provided.

6. Income requirements are updated annually.

Local Elderly Tax Relief Program

Provides additional benefits to those with slightly higher income levels and those receiving State benefits. Income requirements are updated annually. Applications filed biennially with Social Services, between February 1st and May 15th. Maximum credit is \$1395. Minimum credit is \$520. In order to receive this benefit:

1. An applicant or the spouse must be 65 or older by the end of the previous calendar year, or be 50 or older and a surviving spouse of a recipient.
2. Must reside as the owner (or have life use of property) as of October 1st of the year before applying.
3. He/she must file an application with the Social Services Department between February 1st and May 15th. Proof of income received in the previous calendar year must be provided. Following approval of the initial application by the Assessor, the applicant must refile biennially. In the period between filings, applicants must notify the Assessor of any significant change in their income.
4. For the 2009 Grand List/2010 Calendar Year, the income for a single or married applicant must not exceed \$52,200. Income is based on 2009 calendar year from ALL sources including Social Security. If married, income is total for husband and wife.
5. Proof of ALL income must be filed with application.

Tax Deferral Program

This year the Town of Glastonbury will be offering a program for deferral of taxes for those applicants who earn no more than \$39,500 for the calendar year 2009. An applicant may choose to defer some or all of their tax bill for July 2010/January 2011. Eligible participants may choose to receive either a deferral **or** a Town credit, but not both.

Some of the highlights of the deferral program are:

1. An additional annual application is required.
2. The applicant must have been living for a minimum of ten years in the same home.
3. A simple interest rate on the deferred tax will be applied and is based on the Treasury rates on October 1, 2009 and is currently .37%.
4. Repayment of the deferred taxes is required upon death of the applicant, conveyance of the property or whenever an applicant would like to repay the

tax.

For further information, please contact the Assessor's office between 8:00 a.m. – 4:30 p.m. at 652-7600.

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